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Pleasure Boats



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When a pleasure boat or yacht* arrives in the United States, the first landing must be at a Customs port or designated place where Customs service is available. This pamphlet explains the Customs formalities involving pleasure boats to help you plan your importation and reporting requirements; explains overtime charges; and provides other information relating strictly to pleasure boats. Further details on any of the material in this publication may be obtained from the U.S. Customs Service, Washington, D.C. 20229 (ATTN: Carrier Rulings Branch). For information about location of reporting stations, contact the District Director in the area where you will be cruising.

How To Import **Your Boat**

SHIPPING ARRANGEMENTS. Arrangements for shipping a pleasure boat are made by the importer. He or his agent for customs purposes must arrange to be notified of the date the boat will arrive at the first port of entry in the United States so Customs procedures can be completed.

Customs officers are not permitted to act as agents or to make customs entries for an importer. Commercial brokers, known as customhouse brokers, are usually retained by importers who find it impractical to handle their own shipments or who are unfamiliar with customs formalities. The broker charges a fee for this service.

When your pleasure boat arrives, the original bill of lading from the shipper or carrier, bill of sale and foreign registration, if any, must be presented to effect release. In certain instances additional documents may be required.

DUTIABLE VALUE. The dutiable value of a new pleasure boat purchased just prior to its exportation to the United States will most probably equal

* Hereinafter referred to as "pleasure boats" or "boats."

the price actually paid for the boat. The value of a pleasure boat which is used for a period of time after its purchase abroad will be determined by adjusting the original purchase price of the boat downward to reflect reasonable depreciation. The extent of the adjustment will depend upon the age and condition of the boat at the time of importation.

RATES OF DUTY. All new and used pleasure boats are dutiable if owned by a resident or brought into the country for sale or charter to a resident. Any general offer to sell is considered evidence that the vessel was brought in for sale or charter to a resident. Boats in use or intended to be used in trade or commerce are not dutiable. The duty, a percentage applied to the dutiable value, ad valorem, is 1.5 percent for pleasure boats, regardless of value.

The rates of duty on non-self-propelled pleasure boats are now:

Wood or bark canoes and paddles	Free
Pneumatic craft	2.4 percent
Other	4 percent

NOTE: The duty rates on pleasure boats imported from certain countries in the Sino-Soviet bloc are higher.

A pleasure boat owned by a foreign corporation whose principal asset is the pleasure boat or whose primary business relates to its use is considered owned by a resident of the United States if a substantial portion of the corporate stock is owned by one or more residents of the United States.

VIRGIN ISLAND EXCEPTION. The Virgin Islands (*United States*) are not within the Customs territory of the United States and pleasure boats imported in the United States Virgin Islands are not dutiable under their laws. The boat is, however, subject to duty when it first is imported into the Customs territory of the United States, defined as the 50 states, the District of Columbia and Puerto Rico.



PARTS, KITS, AND REPAIRS. Boat parts and kits may be dutiable. If a kit contains enough parts to form a complete boat, it is subject to the same duty as an assembled boat. The same is true of a partially completed boat with a hull capable of floating. Parts imported separately are dutiable according to the specific rate applicable to that part.

Repairs incidental to use of the pleasure boat abroad are not dutiable. Nonincidental repairs, alterations, and additions made abroad are generally subject to the duty at the rate the pleasure boat itself would be dutiable if imported.

EMERGENCIES. If it is necessary to make an emergency stop in the United States to preserve life or property, the master of the pleasure craft must report as soon as possible to the nearest Customs, Immigration, Agriculture, or Public Health officer. He should not permit any merchandise or baggage to be removed from the boat or passengers or crew to depart the place of arrival without official permission, unless necessary for the protection of life, health, or property.

Personal **Exemptions**

RETURNING U.S. RESIDENTS. Customs determines if a person who has formerly resided in the United States is a returning resident by ascertaining whether, when the person departed, he intended to leave the United States permanently. In making this determination, Customs may consider the duration and purpose of the person's foreign stay and whether, while abroad, the person maintained a home in the United States.

A United States resident living or stationed abroad and entering the country for a short visit may import a foreign-built boat duty free if he claims on arrival and is accorded nonresident Customs status and exports the boat upon his departure from the United States. United States citizens

employed abroad and Government employees returning on TDY or leave may be granted this status.

A returning United States resident may apply his personal Customs exemption toward the duty on a foreign-built pleasure boat under the following conditions:

- The boat is imported for his personal use or for use by members of his household.
- The boat was acquired abroad as an incident of the journey from which he is returning.
- The boat accompanies him at the time of his return.

The head of a family returning together may make a joint declaration for all members residing in the same household and pool their customs exemption toward the duty on the imported boat.

GOVERNMENT EMPLOYEES. Any Government employee or person in the service of the United States stationed overseas may include his pleasure boat as part of his personal and household effects which are allowed free entry providing:

- He is returning home upon termination of an *extended duty* assignment at a location outside the Customs territory of the United States. Generally, *extended duty* means at least 140 days, or 120 days for naval personnel who continuously serve aboard a warship or supply vessel from the time of departure from the United States until it returns.
- The pleasure boat was purchased abroad and is in his possession—not merely on order to be delivered.
- The boat enters the United States within one year of issuance of order terminating his assignment abroad.

A copy of the Government order, issued prior to shipment and showing the person is returning because of termination of an extended duty assignment, should be presented to Customs when claim



for free entry is made. In the absence of such order, other evidence must be presented.

WHO IS A NONRESIDENT? A nonresident for Customs purposes is a foreign visitor to the United States, a person emigrating to the United States, or a person who left the country with no intent to reestablish residency. A nonresident entering the United States may import a pleasure boat free of duty for his personal use and for the transportation of his family and guests provided the boat is imported in connection with his arrival and owned by him or ordered prior to his departure.

A nonresident bringing a pleasure boat into the United States under a duty-free exemption must formally enter the boat and pay applicable Customs duty if he sells the boat or offers it for sale or charter within the U.S. within one year after the date of importation.

TEMPORARY STAYS/ENTRY UNDER BOND. A pleasure boat and its usual equipment may be entered duty free by a nonresident for a temporary stay to take part in races or other contests. If the contests are for other than money purses and the Customs officer is satisfied as to the importer's good faith, the boat may be admitted without formal entry or bond for a period of 90 days. A certificate identifying the boat will be issued to the importer and must be delivered with the vessel to the Customs office at the point of departure from the country.

If the boat is not exported nor a bond obtained within 90 days after the date of temporary importation, it becomes subject to forfeiture. Bond is taken in an amount equal to twice the estimated duty. Cash may be deposited in lieu of surety on the bond and will be refunded if the boat is exported within the time limit and under Customs supervision.

Pleasure boats brought into the country for sale or for sale on approval will not be accepted for entry under bond.

Boats entered for alterations or repairs; as samples for taking orders; for experimental testing, review, or study purposes; for use by illustrators and photographers solely as models in their

own establishments; or as professional equipment and tools of trade may be entered without payment of duty as temporary importations under bond. The length of stay in these circumstances is normally one year and cannot exceed three years.

Reporting & Entry

AMERICAN PLEASURE BOATS. American pleasure boats not documented by the United States Coast Guard but owned by citizens residing in the United States must comply with Federal laws relating to identification numbers issued by a State, Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa, and the District of Columbia. The master of any American pleasure boat must report arrival from a foreign port or place to Customs immediately and must also report foreign merchandise aboard his boat that is subject to duty. The report may be made by any means of communication and should include the name of the boat, its nationality, name of the master, place of docking, and arrival time. If an inspection is required, the Customs officer will direct the vessel to an inspection area.

NOTICE: The operator of a pleasure boat whose intended destination is a point within the jurisdiction of the *Miami (Florida) Customs District* must make the report immediately upon arrival at one of 26 locations designated by the Miami Customs District. These 26 locations are at five areas within the district: Ft. Pierce, Ft. Lauderdale, Key West, Miami, and West Palm Beach. The locations are listed on page 11 and are marked with a double asterisk (**).

Pleasure boats which measure less than 5 net tons arriving from Canada or Mexico otherwise



than by sea (e.g. Great Lakes, Rio Grande), if carrying baggage or merchandise, must immediately report arrival to the nearest Customs office. (A boat less than 30 feet in length will probably measure less than 5 net tons.)

American pleasure boats arriving in the United States from a foreign port or place are not required to make formal entry provided they are not engaged in trade, are not in violation of the Customs or navigation laws of the United States, and have not visited any vessel lying off the coast which is apparently there for illegal purposes.

No notification to Customs is required when the boats depart for foreign ports or places.

CRUISING LICENSES. Cruising licenses exempt pleasure boats of certain countries from formal entry and clearance procedures—filing manifests and obtaining permits to proceed, and from the payment of tonnage tax and entry and clearance fees—at all but the first port of entry. They can be obtained from the District Director of Customs at the first port of arrival in the United States. Normally issued for no more than a one-year period, a cruising license has no bearing on the dutiability of a pleasure boat. Vessels of the following countries* are eligible for cruising licenses (these countries extend the same privileges to American pleasure boats):

Argentina	France
Australia	Greece
Austria	Honduras
Bahama Islands	Ireland
Belgium	Jamaica
Bermuda	Liberia
Canada	Netherlands
Denmark	New Zealand
Federal Republic of Germany	Norway
	Sweden

Great Britain (including Turks and Caicos Islands, St. Vincent (including the territorial waters of the Northern Grenadine Islands), the Cayman Islands, the British Virgin Is-

* Subject to change.

lands and the St. Christopher-Nevis-Anguilla Islands).

FOREIGN-FLAG PLEASURE BOATS. The master of a foreign-flag or undocumented foreign pleasure boat must report arrivals to U.S. Customs immediately and make formal entry within 48 hours. In the absence of a cruising license, vessels in this category must obtain a permit before proceeding to each subsequent U.S. port. The boat must also clear Customs prior to departing for a foreign port.

Navigation fees will be charged for the formal entry, the permit to proceed and the clearance of foreign-flag pleasure boats.

The following documents are required for Customs purposes: original register; original *Customs form 1300*; master's oath on entry on vessel; general declaration, *Customs form 1301*; ship stores declaration, *Customs form 1303*; crew's effects declaration, *Customs form 1304*; clearance from last foreign port; original crew list; original passenger list; and cargo declaration.

RESTRICTIONS ON FOREIGN-BUILT OR FOREIGN-FLAG VESSELS. Vessels that are foreign built or of foreign registry may be used in the United States for pleasure purposes or in the foreign trade of the United States. Federal law prohibits, however, the use of such vessels in the coastwise trade—the transportation of passengers or merchandise between points in the United States, including the carrying of fishing parties for hire. The documentation of foreign-built vessels is under the jurisdiction of the United States Coast Guard.

BOARDING CHARGES AND OVERTIME. There is no charge for Customs inspection during official business hours, 8 a.m.-5 p.m., Monday through Saturday, except holidays. After hours, Sundays, and holidays, inspection service will be provided at *pro rata* overtime rates, not to exceed \$25 per boat.



USER FEES. Effective July 6, 1986, pleasure craft must pay an annual \$25 user fee. Contact your local Customs office if you have any questions on this subject.

IMMIGRATION REQUIREMENTS. U.S. citizens should carry proof of their citizenship, such as a passport, birth certificate or voter registration card.

Resident aliens should present their "green card" (Immigration Form I151 or I551) upon arrival. Non-resident aliens should present a valid passport with a valid non-immigration visa in it. Visas are normally obtained from a U.S. consulate or embassy. Contact the U.S. consulate or embassy in your country for further information on this subject. Immigration form I-94 should be filled out by all nonresident aliens. This form is for sale by the Superintendent of Documents, Government Printing Office, Washington, D.C. 20402.

Canadian citizens do not need a visa, but must present proof of their citizenship. If a Canadian citizen is arriving from a country outside the Western Hemisphere, he must present a valid Canadian passport.

PLANT AND ANIMAL RESTRICTIONS. The importation of fruits, plants, meats, other plant or animal products, birds or other live organisms of any kind is regulated by the Department of Agriculture to prevent the introduction of pests and disease. Such items cannot be brought into the United States unless advance permission is granted by the Department of Agriculture or U.S. Customs.

STAY ON BOARD! If your boat has anchored or tied up, you are considered to have entered the United States. No person shall board or leave the boat prior to completion of Customs processing without permission from the Customs officer in charge, except to report arrival.

If it is necessary for someone to leave the boat to report arrival to Customs, he must return to the boat after reporting and remain on board. No one who arrived on board the boat may leave until the Customs officer grants permission to go ashore.

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Violations may result in substantial penalties and forfeiture of the boat.

A FINAL WORD . . . The United States Coast Guard administers a number of safety and documentation laws applicable to pleasure boats. With certain exceptions, a pleasure boat manufactured after November 1, 1972 may not be imported unless the manufacturer has affixed a certification label with the words "This Boat Complies with U.S. Coast Guard Safety Standards in Effect on the Date of Certification." For further information on matters under Coast Guard jurisdiction, contact: Commandant, U.S. Coast Guard Headquarters, 2100 Second Street, SW, Washington, D.C. 20593.

Report your arrival in the United States to the U.S. Customs office nearest to your point of entry. Customs numbers follow below.

ALABAMA

Mobile

1. (205) 690-2111
2. (800) 432-1216*

ALASKA

Anchorage

1. (907) 248-3373
2. (907) 243-4312

Juneau

(907) 586-7211*

Ketchikan

(907) 225-2254*

Sitka

(907) 747-3374*

Skagway

(907) 983-2325*

Valdez

(907) 835-2355*

Wrangell

(907) 225-2254*

CALIFORNIA

Los Angeles

1. (213) 514-6013
2. (213) 514-6810
3. (213) 894-4723*

Port Hueneme

(805) 488-8574*

San Diego

1. (619) 293-5370
2. (619) 428-7209*

San Francisco

1. (415) 556-2844
2. (415) 876-2812

San Luis Obispo

(805) 595-2381*

CONNECTICUT

Bridgeport

1. (203) 579-5606
2. (800) 343-2840*

FLORIDA

Ft. Myers

1. (813) 768-4318
2. (813) 228-2385 after 5 p.m.

Jacksonville

1. (904) 291-2775*

Panama City

1. (904) 785-4688
2. (904) 291-2775*

* (24-Hours.)

**Pensacola**

1. (904) 432-6811
2. (904) 291-2775*

Pt. Canaveral

1. (407) 783-2066*

St. Petersburg

1. (813) 536-7311*

Tampa

1. (813) 228-2385*

Miami**Ft. Pierce Area**

Harbortown Marina**
25 N. Causeway Drive
Ft. Pierce, FL.

Sailfish Marina**
3565 Southeast Street
Stuart, FL.

Sebastian Inlet Marina**
2580 U.S. 1
Sebastian, FL.

Ft. Lauderdale Area

Lauderdale Marina**
1800 S.E. 15th Street
Ft. Lauderdale, FL.

Bahia Mar**
801 Sea Breeze Boulevard
Ft. Lauderdale, FL.

Lighthouse Point
Marina**
2830 N.E. 29th Street
Pompano Beach, FL.

Delray Harbour Club
Marina**
1035 South
Federal Highway
Delray, FL.

Pier 66**
2301 S.E. 17th Street
Ft. Lauderdale, FL.

Sands Harbor Marina**
125 N. Riverside Drive
Pompano Beach, FL.

Cove Marina**
1755 S.E. 3rd Court
Deerfield Beach, FL.

Key West Area
Ocean Reef Club**
Key Largo, FL.

Oceanside Marina**

5950 Maloney Avenue
Key West, FL.

Tavernier Creek Marina**
Tavernier, FL.

A & B Marina**
700 Marina Street
Key West, FL.

Boot Key Marina**
1000 15th Street
Marathon, FL.
Dial: 1-800-432-1216

Holiday Isle Marina**
Mile Marker #85, U.S. 1
Islamorada, FL.
Dial: 1-800-432-1216

Miami Area

Matheson Hammock
Marina**
Matheson
Hammock Park
Miami, FL.
(open sunrise to sunset
only)

Phillips 66 Marina**
1050 MacArthur
Causeway-Watson Island
Miami, FL.

Crandon Park Marina**
Virginia Key
Miami, FL.

Sunset Harbour
Marina**
1982 Purdy Avenue
Miami Beach, FL.

Bakers Haulover
Marina**
10800 Collins Avenue
Miami Beach, FL.

Miamarina**
401 Biscayne Boulevard
Bayside, Miami, FL.
Dial: 1-800-432-1216

West Palm Beach Area
Sailfish Marina**
96 Lake Drive
Palm Beach Shores, FL.

* (24-Hours.)

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Jupiter Marina**

97 Lake Drive
Jupiter, FL.

Spencers Boat Yard**
4000 Dixie Highway
West Palm Beach, FL.

**Lake Worth Boating
Center**** 7848 South
Federal Highway
Hypoloxo, FL.

GEORGIA

Brunswick

1. (912) 267-2803
2. (912) 638-4294
3. (912) 264-4468

Savannah

1. (912) 944-4452
2. (912) 232-7507
3. (912) 944-8018

HAWAII

Hilo

1. (808) 935-6976
2. (808) 836-3613*

Honolulu

(808) 546-5168
(808) 836-3613*

Kauai

(808) 833-5521*

Maui

(808) 877-6013*

ILLINOIS

Chicago

(312) 686-2131/3

LOUISIANA

New Orleans

(504) 589-6804*

MAINE

Portland

1. (207) 775-3131
2. (800) 343-2840*

MASSACHUSETTS

Boston

1. (617) 565-4657
(800) 343-2840*

MICHIGAN

Detroit

(313) 226-3140

Muskegon

(616) 722-2913

Port Huron

(313) 985-9541

Sault Ste. Marie

(906) 632-2631

MINNESOTA

Crane Lake

(218) 933-2321

Duluth

(218) 720-5203

Ely

(218) 365-3262

Grand Portage

(218) 475-2244

International Falls

(218) 283-2541

Lake of the Woods

(Call Pembina, N.D.)

MISSISSIPPI

Gulfport

1. (601) 864-1274
2. (504) 589-3771*

Pascagoula

1. (601) 762-7311
2. (504) 589-3771*

MONTANA

Great Falls

(406) 453-7631

NEW JERSEY

Newark

1. (201) 645-3760
2. (800) 221-4265*

Perth Amboy

1. (201) 442-0415
 2. (800) 221-4265*
- (If you arrive in New Jersey south of the Manasquan Inlet contact Customs' Philadelphia, Pa. office)

NEW YORK

New York City

1. (212) 466-3456
2. (800) 522-5270*

* (24-Hours.)

**Albany**

1. (518) 472-3456
2. (800) 522-5270*

Buffalo

1. (716) 846-5901
2. (716) 846-4311

Ogdensburg

- (315) 393-2840*

NORTH CAROLINA**Morehead City**

1. (919) 726-5845
2. (919) 726-3651
3. (919) 726-2034

Wilmington

- (919) 343-4616

NORTH DAKOTA**Pembina**

- (701) 825-6201

OHIO**Cleveland**

- (216) 522-4258

OREGON**Astoria**

- (503) 325-5541

Coos Bay

- (503) 267-6312

Longview

- (206) 425-3710*

Newport

- (503) 265-7746

Portland

- (503) 221-2871*

PENNSYLVANIA**Philadelphia**

1. (215) 597-4605
2. (800) 343-2840*

MARYLAND**Baltimore**

1. (301) 962-2666
2. (800) 343-2840*

SOUTH CAROLINA**Charleston**

1. (803) 723-1272

TEXAS**Brownsville**

1. (512) 542-4232*

* (24-Hours.)

Corpus Christi

1. (512) 888-3352
2. (800) 392-3142*
3. (512) 888-7019 (8-5 Sat.)

Freeport

1. (409) 233-3004
2. (800) 392-3142*

Galveston

1. (409) 766-3624
2. (800) 392-3142*

Houston

1. (713) 443-3883
2. (800) 392-3142*

Port Arthur

1. (409) 727-0285
2. (800) 392-3142*

Port Lavaca

1. (512) 987-2722
2. (800) 392-3142*

VERMONT**St. Albans**

1. (802) 524-6527
2. (800) 343-2840*

VIRGINIA**Alexandria**

1. (703) 557-1950
2. (301) 953-7454
3. (202) 566-2321

Newport News

- (804) 245-6470

Norfolk

- (804) 441-6741*

WASHINGTON**Aberdeen**

1. (206) 532-2030
2. (800) 562-5934*

Anacortes

1. (206) 293-2331
2. (800) 562-5943*

Bellingham

1. (206) 734-5463
2. (800) 562-5943*

Blaine

1. (206) 332-6318
2. (800) 562-5943*

Everett

1. (206) 259-0246
2. (800) 562-5934*

Friday/Roche Harbors

1. (206) 378-2080
2. (800) 562-5943*

Neah Bay

1. (206) 645-2312
2. (800) 562-5934*
3. (206) 645-2236

Olympia

1. (206) 593-6338
2. (800) 562-5934*

Point Roberts

1. (206) 945-2314
2. (800) 562-5943*

Port Angeles

1. (206) 457-4311
2. (800) 562-5934*

Port Townsend

1. (206) 385-3777
2. (800) 562-5934*

Seattle

(206) 442-4678*

Tacoma

1. (206) 593-6338
2. (800) 562-5934*

Vancouver

(503) 221-2871*

WISCONSIN**Green Bay**

(414) 433-3923

Milwaukee

(414) 291-3924

Racine

(414) 633-0286

PUERTO RICO**Fajardo**

(809) 863-0950

Mayaguez

(809) 832-0308

Ponce

(809) 842-3195

San Juan

1. (809) 791-0220
2. (809) 791-0222

U.S. VIRGIN ISLANDS**St. Croix**

(809) 773-1011

St. John

(809) 776-6741

St. Thomas

(809) 774-6755

Yacht Haven Marina

(809) 774-9700

* (24-Hours)



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